

EXHIBIT “D”



PPM

An EMCOR Company

Corporate Home Office
1127 South Main Street
Society Hill, SC 29593
843.378.4700 Main 843.378.4339 Fax
www.morppm.com

July 23, 2010

Mr. Joe McNeely
Procurement & Stores Leader
Georgia Pacific Cedar Springs, LLC
229.372.5496
joe.mcneely@gapac.com

Reference No 1 Recovery Boiler Floor Tube Panel Replacement Project

Mr. McNeely,

PPM has prepared this letter as an earned value cost invoice for the No. 1 Recovery Boiler Floor Replacement Project. This cost is an earned value based on percentage complete of the contract value based on when PPM concluded its work on Friday May 21, 2010.

Total Earned Value based on Percent Complete.....\$383,000.00
(Three hundred eighty three thousand dollars)

The invoice amount shown here is the earned value based on the following:

- 1) percent complete of the schedule based on total contract value
- 2) cost amount of labor and cost of materials, rentals, tools, and consumables that were incurred by PPM for this project.

Please find attached to this letter a percent complete schedule showing the planned and completed activities of the PPM scope of work. This schedule shows a 34% complete based on schedule duration, not manhours. Even though only 34% of the project was completed by PPM, there were additional cost that were incurred by PPM, due to Georgia Pacific's request for us to leave the site and not being allowed the opportunity to correct the issues and finish the project.

The additional cost above the 34% of the contract value includes additional labor and per diem for the day and night crews. Small tools, consumables, rental equipment, tool trailers, demobilization, mobilization, travel in and out for supervision, and others are all costs that were still incurred on the part of PPM for a full duration project and are part of the earned value for the work completed.

We understand that there are some cost considerations that must be discussed for the repair work that was performed by Georgia Pacific. There was no access provided to PPM to see the full extent of the repairs that were performed so we are partly uninformed as to the full extent of the discussions that will be taking place in regard to these repairs. PPM requests that Georgia Pacific prepare and submit for our review a list of boiler repairs that were performed that will be considered deducts to our

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Providing facilities services, including design, installation, repair & maintenance for the fossil and nuclear power, pulp and paper, chemical, independent power producers and general manufacturing industry.

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earned value. We would like to review the total list of tubes, tube locations, and a cost summary so we can be informed and knowledgeable of these discussions when we sit down to discuss final cost resolutions to this project.

We feel that it is unfortunate that we are having this cost discussion, rather than celebrating a successful project; however, we stand by the fact that we were in a position to regroup and correct the tube damage issues and still deliver a quality recovery boiler project to Georgia Pacific. We hope to resolve the final cost on this project quickly.

Robert E. Gaskins
PPM QC Manager
(843) 307-0276 cell

Bobby L. Ollis
PPM Vice President
(843) 378-4700



PPM

An EMCOR Company

PLEASE REMIT TO
MOR PPM, Inc
PO Box 405717
Atlanta, GA 30384-5717
(843) 378-4700

INVOICE

FEDERAL ID# 56-2369362

INVOICE NUMBER

22243

GEORGIA PACIFIC LLC
ATTN: JOE MCNEELY
PO BOX 44
CEDAR SPRINGS, GA 39832

Job Location:

GEORGIA PACIFIC
HWY 273 WEST
CEDAR SPRINGS, GA 39832

CUSTOMER NUMBER

851701

DATE

7/29/2010

TERMS

N30

JOB NUMBER:
CUST PO:

400026010133
113537

PPM WORK ORDER #:
WORK DESCRIPTION
WEEK ENDING DATE:

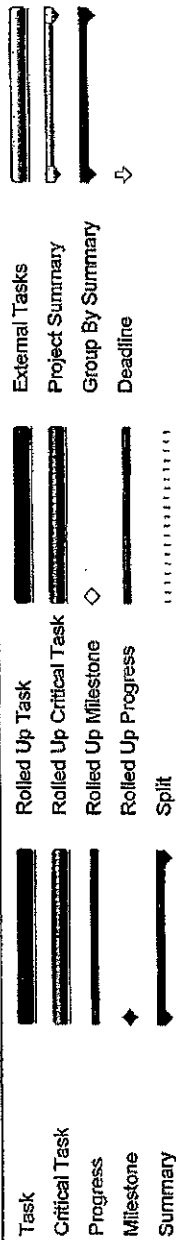
22243
#1 Recovery Boiler Floor Tube Panel Replacement Project
5/21/2010

Total Earned Value of % Complete \$ 383,000.00

Total Due \$ 383,000.00

| Task Name | | Duration | Start | Finish | May 16, '10 | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
|-----------|------------|--|------------|---------|-------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ID | % Complete | Task Name | Duration | Start | Finish | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| 1 | | | | | | | | | | | | | | | | | | | |
| 2 | 34% | Overall Schedule | 17.46 days | 5/4/10 | 5/29/10 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | |
| 4 | 100% | Preoutage Activities | 3.71 days | 5/4/10 | 5/14/10 | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | |
| 6 | 0% | 1RB Lockout to Hydro | 10.21 days | 5/18/10 | 5/28/10 | | | | | | | | | | | | | | |
| 7 | 100% | Turnover to Contractor | 0 hrs | 5/18/10 | 5/18/10 | | | | | | | | | | | | | | |
| 8 | 0% | Boiler Hydro | 0 hrs | 5/28/10 | 5/28/10 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | |
| 10 | 100% | Activities during Waterwash | 2.29 days | 5/16/10 | 5/18/10 | | | | | | | | | | | | | | |
| 11 | 100% | Remove Lower Vestibule | 24 hrs | 5/16/10 | 5/17/10 | | | | | | | | | | | | | | |
| 12 | 100% | Complete Scaffold Under Floor | 12 hrs | 5/16/10 | 5/16/10 | | | | | | | | | | | | | | |
| 13 | 100% | Removal of Floor to FW Crotch Seal | 12 hrs | 5/16/10 | 5/16/10 | | | | | | | | | | | | | | |
| 14 | 100% | Turnover to Contractor | 1 hr | 5/18/10 | 5/18/10 | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | 25% | Outage Activities | 12.46 days | 5/17/10 | 5/29/10 | | | | | | | | | | | | | | |
| 17 | 100% | Lockout | 1 hr | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 18 | 100% | Install Furnace Rigging | 18 hrs | 5/17/10 | 5/18/10 | | | | | | | | | | | | | | |
| 19 | 100% | Remove Lower Vestibule (Access) | 12 hrs | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 20 | 100% | Remove Acid Clean Piping | 6 hrs | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 21 | 100% | Field Verification - Supply Tube Cut Lines | 6 hrs | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | | | |
| 23 | 100% | Remove Supply Tubes (Stw Dist Hor and Rear V | 6 hrs | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 24 | 100% | Temp Support Dist Header | 6 hrs | 5/17/10 | 5/17/10 | | | | | | | | | | | | | | |
| 25 | 100% | Remove Beam A3 | 8 hrs | 5/17/10 | 5/18/10 | | | | | | | | | | | | | | |
| 26 | 100% | Remove Beam A2 | 8 hrs | 5/18/10 | 5/18/10 | | | | | | | | | | | | | | |
| 27 | 100% | Demo Floor Tubes (Rough Cut) | 30 hrs | 5/18/10 | 5/20/10 | | | | | | | | | | | | | | |
| 28 | 100% | Remove Beam A1 | 8 hrs | 5/20/10 | 5/20/10 | | | | | | | | | | | | | | |
| 29 | 70% | Clean and Prep LHSW Floor to Sidewall Seal | 30 hrs | 5/20/10 | 5/21/10 | | | | | | | | | | | | | | |
| 30 | 70% | Clean and Prep RHSW Floor to Sidewall Seal | 30 hrs | 5/20/10 | 5/21/10 | | | | | | | | | | | | | | |
| 31 | 80% | Clean and prep Floor to FW Crotch Seal | 30 hrs | 5/20/10 | 5/21/10 | | | | | | | | | | | | | | |
| 32 | 20% | Mill and Prep Rear Wall Tubes (75 tubes) | 30 hrs | 5/20/10 | 5/21/10 | | | | | | | | | | | | | | |

Project: 1RB Cedar Springs - 2010 Mls
Date: 7/29/10



| Task Name | | Duration | Start | Finish | May 16, '10 | | | | | | | May 23, '10 | | | | | | |
|-----------|------------|---|--------|---------|-------------|---|---|---|---|---|---|-------------|---|---|---|---|---|---|
| ID | % Complete | | | | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| 33 | | | | | | | | | | | | | | | | | | |
| 34 | 50% | Beam LHSW Attachments (B1, B2) | 24 hrs | 5/20/10 | | | | | | | | | | | | | | |
| 35 | 50% | Beam RHSW Attachments (B1, B2) | 24 hrs | 5/20/10 | | | | | | | | | | | | | | |
| 36 | 75% | Rig Beam B1 into position | 10 hrs | 5/21/10 | | | | | | | | | | | | | | |
| 37 | 20% | Rig Beam B2 into position | 10 hrs | 5/21/10 | | | | | | | | | | | | | | |
| 38 | 30% | Beam LHSW Attachments (B3, B4, B5) | 24 hrs | 5/21/10 | | | | | | | | | | | | | | |
| 39 | 30% | Beam RHSW Attachments (B3, B4, B5) | 24 hrs | 5/21/10 | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | 0% | Rig Floor Panel 1 (LHSW) into position | 9 hrs | 5/21/10 | | | | | | | | | | | | | | |
| 43 | 0% | Fit & Tack Panel 1 | 10 hrs | 5/22/10 | | | | | | | | | | | | | | |
| 44 | 0% | Rig Floor Panel 2 (Middle) - Stage Position | 9 hrs | 5/22/10 | | | | | | | | | | | | | | |
| 45 | 0% | Rig Floor Panel 3 (RHSW) into position | 8 hrs | 5/23/10 | | | | | | | | | | | | | | |
| 46 | 0% | Fit & Tack Panel 3 | 10 hrs | 5/23/10 | | | | | | | | | | | | | | |
| 47 | 0% | Rig Panel 2 (Middle) into position | 7 hrs | 5/23/10 | | | | | | | | | | | | | | |
| 48 | 0% | Fit & Tack Panel 2 | 10 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | | | | | |
| 50 | 0% | Rear Wall - Weld CS Tubes (75) | 40 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 51 | 0% | Rear Wall - RT Window 1 | 4 hrs | 5/23/10 | | | | | | | | | | | | | | |
| 52 | 0% | Rear Wall - RT Window 2 | 4 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 53 | 0% | Rear Wall - Inconel Overlay | 36 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 54 | 0% | Rear Wall - Final PT | 18 hrs | 5/25/10 | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | | | | |
| 56 | 0% | RHSW - Weld Seal | 30 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 57 | 0% | RHSW - Final PT | 12 hrs | 5/25/10 | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | | | | |
| 59 | 0% | LHSW - Weld Seal | 30 hrs | 5/24/10 | | | | | | | | | | | | | | |
| 60 | 0% | LHSW - Final PT | 12 hrs | 5/25/10 | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | | | | | |
| 62 | 0% | Crotch Seal - Weld Seal | 24 hrs | 5/26/10 | | | | | | | | | | | | | | |
| 63 | 0% | Crotch Seal - Final PT | 18 hrs | 5/26/10 | | | | | | | | | | | | | | |
| 64 | | | | | | | | | | | | | | | | | | |

| | | | | | | |
|---|---------------|--|-------------------------|--|------------------|--|
| Project: 1RB Cedar Springs - 2010 Mk Date: 7/29/10 | Task | | Rolled Up Task | | External Tasks | |
| | Critical Task | | Rolled Up Critical Task | | Project Summary | |
| | Progress | | Rolled Up Milestone | | Group By Summary | |
| | Milestone | | Rolled Up Progress | | Deadline | |
| | Summary | | Split | | | |

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| Task | Task | External Tasks |
|---------------|-------------------------|------------------|
| Critical Task | Rolled Up Task | Project Summary |
| Progress | Rolled Up Critical Task | Group By Summary |
| Milestone | Rolled Up Milestone | Deadline |
| Summary | Rolled Up Progress | |
| | Split | |

Project: 1RB Cedar Springs - 2010 Me
Date: 7/29/10

